

Rhode Island State Income Tax Information

State Abbreviation: RI
State Tax Withholding State Code: 44
Acceptable Exemption Form: None
Basis For Withholding: Federal Exemptions
Acceptable Exemption Data: None
TSP Deferred: Yes
Special Coding: None
Additional Information: A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

Withholding Formula ►(Effective Pay Period 9, 2007)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes ►dental and vision insurance program, and◄ flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 27 to obtain the gross annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the gross annual wages to compute taxable income:

$$\text{Exemption Allowance} = \text{►\$3,400◄} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual Rhode Island tax withholding:

Tax Withholding Table Single

If the Amount of Taxable Income Is:		The Amount of Rhode Island Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ 2,650	\$ 0.00	plus	0.00%	\$ 0
2,650	►33,520	0.00	plus	3.75%	2,650
33,520	77,075	1,157.63	plus	7.00%	33,520
77,075	162,800	4,206.48	plus	7.75%	77,075
162,800	351,650	10,850.17	plus	9.00%	162,800
351,650	and over	27,846.67	plus	9.90%	351,650◄

If the Amount of Taxable Income Is:		Married The Amount of Rhode Island Tax Withholding Should Be:				Of Excess Over:
Over:	But Not Over:					
\$ 0	\$ 6,450	\$ 0.00	plus	0.00%		\$ 0
6,450	58,700	0.00	plus	3.75%		6,450
58,700	124,900	1,959.38	plus	7.00%		58,700
124,900	201,300	6,593.38	plus	7.75%		124,900
201,300	355,200	12,541.38	plus	9.00%		201,300
355,200	and over	26,365.38	plus	9.90%		355,200

7. Divide the annual Rhode Island tax withholding by 27 to obtain the biweekly Rhode Island tax withholding.